

# Tax Facts

Information for Washington State's Business Community



## Signing up for Electronic Filing is easier than ever

It's now easier than ever to sign up for the Department of Revenue's free Electronic Filing (ELF) service. Businesses now can complete their electronic funds transfer (EFT) form online rather than by mail. Everything is handled through a simple, yet secure Internet connection.

This latest enhancement follows the introduction of an enhanced version of ELF that is faster and easier to navigate. In addition, taxpayers can file using either Internet Explorer or Netscape browsers, and with either Windows or Macintosh computers.

The Department has created a new CD-ROM tutorial that demonstrates how ELF can help you get your taxes right the first time. It also contains the necessary Netscape and Internet Explorer browsers if you don't already have them. To order your FREE CD, visit our web site at <http://dor.wa.gov> or call ELF's toll-free line at 1-877-FILE-ELF (1-877-345-3353). ▲



## 2000 Legislative tax changes

The 2000 Legislature made several changes to taxes and programs administered by the Department of Revenue. We hope the following summary helps you to understand and to comply with the new tax laws. If you have questions, please contact your local Department of Revenue office or the Telephone Information Center. See page eight for addresses and phone numbers.

### Business and occupation (B&O) tax and sales and use tax

**Indian housing authorities** — Engrossed Second Substitute House Bill (E2SHB) 2109 (Chapter 187, Laws of

2000) extends the sales, use, and property tax exemptions provided to city and county housing authorities under RCW 35.82.210 to intertribal and tribal housing authorities. *Effective July 1, 2000.*

**Implementation of tax rate changes/taxpayer use of department-developed technology** — Substitute House Bill (SHB) 2493 (Chapter 104, Laws of 2000) requires that local sales and use tax changes, including those resulting from referendum or annexation, occur only on January 1, April 1, July 1, or October 1. Local governments enacting local sales and use tax changes must notify the Department of Revenue no less than 75 days before the date of the proposed change.

This bill also provides that persons using technology developed by the Department, such as the Geographic Information System (GIS), to calculate sales or use tax will not be held responsible for differences in the amount of tax due from rate calculation errors resulting from the proper use of the technology. Information about GIS is available on page three. *Effective July 1, 2000.*

(continued on page 2 . . .)

## Inside

### 2000 Legislative tax changes

Public utility tax .....	2
Tax incentive programs .....	2
Other legislation .....	2
Special notices .....	3
GIS helps determine location codes/rates .....	3
Report fraud today .....	4
Rule changes .....	4
New Business Workshops .....	5
Q&A .....	5
Taxpayer Rights Advocate provides assistance ...	6
Small Business Fair .....	6
Blind and drapery cleaning .....	7
24-hour automated services .....	7



# 2000 TAX LAW CHANGES



**Zoos, aquariums, wildlife preserves, and parks** — Engrossed House Bill (EHB) 3105 (Chapter 240, Laws of 2000) allows a metropolitan park district, a city with a population greater than 150,000, and a county whose population is between 500,000 and 1,500,000 in which a national park is located to place a measure for an increase in the sales and use tax of one-tenth of one percent or less before the voters. Voters may choose between spending the full amount on zoo, aquarium, and wildlife preservation and display facilities or to split the amount between those facilities and parks located throughout the county. *Effective June 8, 2000.*

## Public utility tax

**Electrical energy sales** — Engrossed House Bill (EHB) 2755 (Chapter 245, Laws of 2000) exempts income from sales of electrical energy for resale either in or outside the state for consumption outside the state from both the public utility tax and the B&O tax. *The public utility tax exemption, effective March 31, 2000, applies retroactively while the B&O tax exemption is effective June 8, 2000.*

## Tax incentive programs



**Exemptions for field burning alternatives** — Engrossed Second Substitute House Bill (E2SHB) 1987 (Chapter 40, Laws of 2000) provides sales and use tax exemptions for machinery, equipment and structures, the use of which reduces field burning of cereal grains and field and turf grass grown for seed or decreases air emissions resulting from the burning of such fields. Persons making such qualifying purchases are eligible for a B&O tax credit equal to 50 percent of the costs expended for constructing eligible structures or acquiring eligible machinery and equipment. Personal property qualifying for the sales and use tax exemption is exempt from property taxes levied for collection during 2001 through 2006. The sales and use tax exemptions and the B&O tax credit expire January 1, 2006. The personal property tax exemption expires January 1, 2007.

To qualify for the sales and use tax exemptions, more than half of the use of machinery, equipment, and structures must be for the exempt purpose. Persons claiming the exemption must maintain records substantiating such use.

Persons purchasing qualifying machinery and equipment or component parts, tangible personal property that becomes a component part of eligible structures, or

repairs, maintenance, or other improvements to qualifying machinery and equipment must give the seller a Retail Sales Tax Exemption Certificate to Reduce Agricultural Burning (form REV 27-0034).

Sellers must keep a copy of the exemption certificate with their business records for a maximum of five years. The exemptions apply only to the sales tax and the use tax. Because there is no comparable B&O tax exemption, income from the tax-exempt sales is subject to the retailing B&O tax classification.

A special notice discussing the exemption will be available by mid-June, 2000 (see page three). The notice includes a sample Retail Sales Tax Exemption Certificate to Reduce Agricultural Burning (form REV 27-0034). The certificate is currently available on the Department's Internet web site, <http://dor.wa.gov>, under the "Forms" hot button (Other Forms and Schedules). *E2SSHB 1987 took effect March 22, 2000.*

**Community empowerment zones** — Substitute House Bill (SHB) 2460 (Chapter 212, Laws of 2000) allows the Department of Community Trade and Economic Development (DCTED) to accept applications from local governments for the purpose of designating a sixth community empowerment zone (CEZ). The bill further authorizes DCTED to conduct various oversight activities associated with CEZ programs at the local level.

Currently, five CEZs are located in Bremerton, Tacoma, Yakima, and Seattle (where there are two). Certain tax incentive programs are available to manufacturing, research and development, or computer-related businesses locating in CEZs or rural counties. Brochures discussing the programs are available on the Department's web site, <http://dor.wa.gov>, under the "Publications" hot button, or by calling 1-800-647-7706. *SHB 2460 is effective June 8, 2000.*

## Other legislation





**Petroleum products tax to continue** — Substitute House Bill (SHB) 2590 (Chapter 16, Laws of 2000) extends the expiration date of the petroleum products tax to June 1, 2007. The tax was due to expire June 1, 2000. Persons first possessing petroleum products in this state are subject to the tax. The tax funds a pollution liability insurance program for owners of underground storage tanks. *Effective June 8, 2000.*


**Vehicle, aircraft, and vessel licensing fraud** — Substitute Senate Bill (SSB) 6467 (Chapter 229, Laws of 2000) eliminates the administrative process used by the Washington State Patrol to enforce civil penalties associated with vehicle, aircraft, and vessel licensing. The bill reinstates previous criminal penalties for the unlawful registration of a vehicle in another state. Failure to register a vehicle is a misdemeanor subject to a \$300 fine. The intentional licensing of a vehicle, aircraft, or vessel in another state, by a Washington resident, is a gross misdemeanor subject to one year in the county jail and a fine equal to two to four times the amount of taxes and fees due. *Effective March 30, 2000.* ▲



## Special notices

**S**pecial notices advise about changes to various tax laws and provide information on other subjects. The  symbol identifies notices pertaining to new legislation. Recent special notices include:

 **STRAW BURNING** discusses the sales and use tax exemptions to reduce agricultural burning. This notice will be available mid-June, 2000. (*Fast Fax* code 785.)

 **PETROLEUM PRODUCTS TAX CONTINUES** advises that expiration date of the petroleum products tax has been extended to June 1, 2007. This notice will be available mid-June, 2000. (*Fast Fax* code 786.)

**FARMWORKER DRINKING WATER SPECIAL NOTICE** explains that charges for constructing new and/or improving existing systems that supply water to farm worker housing are not subject to retail sales or use tax as provided by RCW 82.08.02745 and 82.12.02685. WAC 458-20-262, further discusses the sales and use tax exemptions for agricultural employee housing. Issued May 1, 2000. (*Fast Fax* code 774.)

**QUESTIONS AND ANSWERS ABOUT THE INTERNATIONAL SERVICES DISTRICTS BUSINESS AND OCCUPATION TAX CREDIT** provides information about the B&O tax credit for international services districts. Issued April 23, 2000. (*Fast Fax* code 783.)

**WASHINGTON GOVERNMENT ENTITIES TAX OBLIGATIONS** discusses the sales and use tax obligations of local governmental entities and agencies of the state of Washington. Issued April 19, 2000. (*Fast Fax* code 784.)

**SPECIAL NOTICE FOR DIRECT SELLERS** advises that the Department has revised WAC 458-20-246, effective 11:59 p.m., December 31, 1999. The notice explains that reporting instructions issued by the Department before 11:59 p.m., December 31, 1999, that are inconsistent with the rule are no longer in effect. The notice also identifies Washington Tax Decisions (published determinations) that are rescinded and supplanted by the revised rule. Issued February 1, 2000. (*Fast Fax* code 782.)

The Department mails special notices to affected individuals, groups, and businesses. If you did not receive a notice and wish to receive a copy by fax or mail, call 1-800-647-7706. Special notices are also available on the Department's Internet web site, <http://dor.wa.gov>, under the "Publications" hot button. ▲

### GIS helps determine location codes/rates

With the Department of Revenue's Geographic Information System (GIS), determining state and local tax codes and rates is simpler and easier than ever before.

For immediate, on-line assistance, GIS provides two options:

- ◆ **Address Lookup.** The address feature allows the user to enter a U.S. Postal Service delivery address. GIS automatically searches for and identifies the proper location code and tax rate. It also indicates if the RTA applies at that location.
- ◆ **City/County Map Lookup.** The map lookup feature allows the user to determine rates by zooming in and zooming out to specific geographic locations. Persons with rural route addresses should use the mapping feature.

Persons wishing to have county address data may also download files from GIS.

**Give GIS a try today!**



<http://dor.wa.gov/menu/services/gis.htm>



## Report fraud today

**D**o you know of a dishonest contractor, employer, worker, health care provider, or attorney? If so, you can now report fraud, using the Department of Labor and Industries' Internet web site and toll-free fraud hotline — and, you don't have to give your name.

Fraud costs consumers and taxpayers millions of dollars every year. There are many types of fraud, from people defrauding the workers' compensation system to unscrupulous construction contractors taking advantage of consumers.

Employers, employees, insurance carriers, and Washington consumers pay the cost of fraud in lost jobs and profit, lower wages and benefits, and higher costs for services and premiums.

Labor and Industries and the Department of Revenue are committed to working together to prevent and fight fraud. We urge you to join us in this endeavor.

**Report-a-fraud toll-free hotline:**  
1-888-811-5974

**Report-a-fraud web site:**  
<http://www.lni.wa.gov/fraud/> ▲

---

***Employers, employees,  
insurance carriers,  
and Washington  
consumers pay the cost  
of fraud . . .***

---

**FREE**

### Tax Consultation Service

Tax consultation visits provide information on how to properly report your business activities. A consultant will advise you how to set up your records and answer specific questions. Tax consultation visits are *not audits*, and no tax or penalties will be identified. Tax consultation visits are purely instructional.

**Call now to receive a pre-consultation  
visit questionnaire**

**1-800-647-7706**

**FREE**

## Rule changes

**T**he Department of Revenue is responsible for administering most of the tax laws enacted by the Washington State Legislature. As a part of the responsibility, the Department publishes rules to assist taxpayers in accurately reporting their tax liability. To reflect changes in tax law and industry practices, these rules, Washington Administrative Code (WAC), often require revising through the rule-making procedure.

The following administrative rules have been adopted or repealed since the March 2000 issue of *Tax Facts*:

### Adoption

- |   |   |
|---|---|
| WAC 458-12-320<br>(Fast Fax code 3320)  | Timber—Ownership—Valuation—<br>Roads—Easements over public lands.<br>(Forest tax rule.) <i>Effective May 6, 2000.</i>                                 |
| WAC 458-16-080<br>(Fast Fax code 4080)  | Improvements to single family dwellings—<br>Definitions—Exemption—Limitation—<br>Appeal rights. (Property tax rule.)<br><i>Effective May 6, 2000.</i> |
| WAC 458-16A-010<br>(Fast Fax code 4011) | Nonprofit homes for the aging. (Property<br>tax rule.) <i>Effective May 19, 2000.</i>   |
| WAC 458-16A-020<br>(Fast Fax code 4021) | Nonprofit homes for the aging—Initial<br>application and annual renewal. (Property<br>tax rule.) <i>Effective May 19, 2000.</i>                       |
| WAC 458-20-239<br>(Fast Fax code 2239)  | Sales to nonresidents of farm machinery or<br>implements, and related services. (Excise<br>tax rule.) <i>Effective May 6, 2000.</i>                   |
| WAC 458-61-230<br>(Fast Fax code 4230)  | Bankruptcy. (Real estate excise tax rule.)<br><i>Effective May 6, 2000.</i>   |

### Repeal

- |                |   |
|----------------|---|
| WAC 458-12-315 | Timber and forest products—Valuation.<br>(Forest tax rule.) <i>Effective May 6, 2000.</i>   |
| WAC 458-16-081 | Improvements to single family dwellings—<br>Exemption—Filing—Amount—Limits.<br>(Property tax rule.) <i>Effective May 6, 2000.</i> |

Newly adopted rules are available on the Department's Internet site at <http://dor.wa.gov/rulesadmin/draftrules/main.htm>. You may also use the Department's automated telephone system, 1-800-647-7706, to ask that a copy be faxed or mailed to you. ▲



## Learn about taxes:

# New Business Workshops

New Business Outreach Workshops provide an opportunity for new business owners and bookkeepers to learn about excise taxes administered by the Department of Revenue. At the free workshops, Revenue staff members explain the excise taxes that affect businesses in Washington State. Participants have the opportunity to ask questions regarding taxes that specifically apply to their businesses. Tax reporting classifications, deductions, sales tax collection and record-keeping requirements are also discussed. Copies of Department rules and regulations are available, as well as a workbook which identifies and answers the most common questions asked by businesses.

Seating is limited, so call in advance to reserve your spot. Let us know when you call if you need any special accommodations. Workshops are scheduled as needed. If you don't see a workshop scheduled for your area below, call the local office nearest you for upcoming workshop information. Local office numbers appear on the back page of this publication. ▲

New Business Outreach Schedule			
Date	Location & Registration	Address	Time
July 5	Bremerton (360) 478-4961	Dept. of Revenue, Ste. 201 4841 Auto Center Way	9:30–11:30
July 12	Lakewood (253) 593-2722	Lakewood Library 6300 Wildaire Road SW	1:00 – 4:00
July 18	East Wenatchee (509) 663-9714	Douglas County Fire Station 377 Eastmont Ave	1:30 – 4:00
July 19	Vancouver (360) 260-6176	Dept. of Revenue, Ste. 340 8008 NE Fourth Plain Blvd	1:00 – 4:00
July 19	Olympia (360) 753-1551	Dept. of Revenue Target Place Complex, Ste. 440 2735 Harrison Ave NW	9:00 – 12:00
July 19	Spokane (509) 482-3805	Dept. of Revenue Northtown Office Bldg, 8 <sup>th</sup> Fl. 4407 N. Division	8:30 – 11:30
July 20	Bellevue (425) 452-6851	Bellevue City Hall Council Conference Room 11511 Main Street	1:00 – 4:00
Aug. 2	Bremerton (360) 478-4961	Dept. of Revenue Ste. 201 4841 Auto Center Way	9:30 – 11:30
Aug. 9	Lakewood (253) 593-2722	Lakewood Library 6300 Wildaire Road SW	1:00 – 4:00
Aug. 15	East Wenatchee (509) 663-9714	Douglas County Fire Station 377 Eastmont Ave	1:30 – 4:00
Aug. 16	Vancouver (360) 260-6176	Dept. of Revenue, St. 340 8008 NE Fourth Plain Blvd	1:00 – 4:00
Aug. 16	Spokane (509) 482-3805	Dept. of Revenue, Northtown Office Bldg, 8 <sup>th</sup> Fl. 4407 N. Division	8:30–11:30

The complete workshop schedule and directions to the locations are available on the Department's Internet site at, <http://dor.wa.gov> under the "Services" hot button.

*Q. I've misplaced my Master License with my UBI number. How do I get a duplicate copy?*

# Q&A

A. The Department of Revenue participates in the UBI program, a one-stop program allowing businesses to register with most state agencies. However, the Department of Licensing, not the Department of Revenue, administers the program. A business needing a duplicate copy of its Master License should contact:

Master License Service  
Department of Licensing  
PO Box 9034  
Olympia, WA 98507-9034

Telephone: (360) 664-1400  
Fax: (360) 753-9668

Internet: <http://www.wa.gov/dol/bpd/buslic.htm>

*Q. I just received a delinquency notice and I've had no business. What do I need to do?*

A. The Department doesn't know you had no business unless you tell us so. You can tell us by:

- ♦ Indicating "no business" on the Combined Excise Tax Return. There's a box to check indicating you've had no business right below the due date and penalty information on page one of the tax return; or
- ♦ Filing a "no business" return using the Department's automated telephone system, 1-800-647-7706. Remember to have your UBI/tax registration number available when you call.

*Q. I'm a building contractor who frequently rents equipment. The rental company says I have to pay sales tax and won't accept my resale certificate. Why do I have to pay sales tax when I collect it from my customer?*

A. The rental of the equipment is no different than an outright purchase of the same equipment. This is because the rental or lease of tangible personal property, such as equipment, to a consumer is a retail sale and subject to sales tax.

When you rent equipment to use on a job, you are a consumer of that equipment. Under the rental agreement, you will use the equipment for a specified period. You are not "re-renting" the equipment to your customer. Nor does the equipment become a component part of the completed project. Consequently, you are a consumer when renting or leasing equipment. As a consumer, you owe sales tax. It is inappropriate to give the rental or leasing company a resale certificate.

## **Taxpayer Rights Advocate provides assistance**

If you have a dispute with the Department of Revenue that you're unable to resolve, the Department of Revenue's Taxpayer Rights Advocate may be able to help. When disputes cannot be resolved through routine channels, the Advocate can help you understand your options and the processes and procedures that are available to resolve the dispute. The Taxpayer Rights Advocate can also serve as mediator between you and the Department. The Advocate cannot, however, change applications of law or grant relief from taxes that are legally due.

Taxpayer disputes and complaints occur for a variety of reasons. One reason is miscommunication between the Department and taxpayers. Another reason is that the Department may have procedures and policies of which taxpayers are not aware. The Advocate seeks to determine the causes for complaints and disputes and makes changes so that similar problems do not arise.

The Taxpayer Rights Advocate is also committed to helping taxpayers understand their Rights and Responsibilities. Taxpayer Rights and Responsibilities places the basic principles that form the foundation of the Department of Revenue's relationship with taxpayers — compliance, fairness and uniform application — in law. Taxpayers who understand their rights and responsibilities are better able to use the Department's procedures and services and meet their tax obligations.

We encourage you to become familiar with your rights and responsibilities and to work with Department of Revenue employees to resolve disputes. However, if you believe that you have not been afforded your rights, you may call or write:

Taxpayer Rights Advocate  
Taxpayer Services Division  
Department of Revenue  
PO Box 47478  
Olympia, Washington 98504-7478

Telephone: 1-800-647-7706, or (360) 753-5516 ▲

### **Taxpayers have the RIGHT TO:**

- ◆ Simple and prompt administrative process for tax refunds and credits.
- ◆ Timely, fair and equitable treatment with dignity and respect.
- ◆ Accurate written information on reporting instructions, appeal procedures, refund claims and reasons for assessment.
- ◆ Public hearings on proposed rules.
- ◆ Review and appeal of assessments, business registration revocation and adverse rulings.
- ◆ Remedies when statutes and rules are found to be unconstitutional.
- ◆ Confidentiality of financial and business information.

### **Taxpayers have the RESPONSIBILITY TO:**

- ◆ Register with the Department of Revenue.
- ◆ Know their tax reporting obligations and seek instructions when they are uncertain.
- ◆ Keep accurate and complete business records.
- ◆ File returns and pay taxes in a timely manner.
- ◆ Ensure the accuracy of the information entered on their tax returns.
- ◆ Substantiate claims for refund.
- ◆ Notify the Department of Revenue and pay taxes promptly when closing a business.

## **September 9 2000 "Biz Fair"**

Learn from experts how to start, improve, or expand your small business at the fourth annual Washington Small Business Fair.

The "Biz Fair" will occur Saturday, September 9, between 8:30 a.m. and 3:30 p.m., at Renton Technical College, 3000 NE 4<sup>th</sup> Street, in Renton, Washington.

The fair will feature more than 40 seminars and 50 exhibits. Dr. Yash Gupta, Dean of the University of Washington School of Business Administration, and Andrew Munro, Regional Advocate of the U.S. Small Business Administration will moderate panel discussions by successful small business owners. Sunny Kobe

Cook, co-founder of Sleep Country U.S.A., will provide a focus on women-owned businesses with her seminar, "Common Things, Uncommon Ways."

Additional seminars on e-commerce have been added to the fair's agenda this year, and there will be more advanced topics for those who attended in previous years.

The fair is free and there is plenty of free parking. Come for all or part of the day — there is no advance registration. A complete listing of Biz Fair seminars and panel discussions will soon be available on the Internet at <http://dor.wa.gov> or by fax if you call 1-800-647-7706 and select menu item 503. ▲

## Retail sale or service activity? Blind and drapery cleaning

With summer almost upon us, many people will “clean house.” Business owners and homeowners alike will contract with someone to clean the blinds.

The in-place cleaning of blinds and draperies is considered a janitorial service. Janitorial services are specifically excluded from the definition of a retail sale. Consequently, sales tax does not apply to charges for blind cleaning if the blinds are cleaned

where they hang. Persons performing such janitorial services, however, owe B&O tax under the service and other activities classification.

A different tax treatment applies if the blinds are removed for cleaning.

---

*... sales tax does not apply to charges for blind cleaning if the blinds are cleaned where they hang.*

---

Today, many different companies clean blinds with ultrasonic equipment. This requires the blinds to be removed from where they hang. In this instance, the charge for cleaning the blinds is a charge for cleaning tangible personal property. Charges for cleaning tangible personal property are included

within the definition of a retail sale. Thus, sales tax applies to charges for the ultrasonic cleaning of blinds.

It makes no difference whether the blinds are removed for cleaning at the customer's location with mobile equipment or taken back to a facility for cleaning. In addition to the requirement to collect sales tax, persons performing such blind cleaning services are subject to B&O tax under the retailing classification. ▲

---

*Thus, sales tax applies to charges for the ultrasonic cleaning of blinds.*

---

## 24-hour automated services



The Department of Revenue's Telephone Information Center offers several automated services. With the exception of *Tax Express* and Revenue's Internet web site, you can access any of these services by calling 1-800-647-7706. Listen to the menu and select the option you wish to use.

**Fast Fax** — transmit documents directly to your fax machine. For a list of available documents, enter code 500#. To bypass menu selections, call (360) 786-6116.

**Workshops** — obtain information on free business tax workshops.

**Vehicle or vessel fraud** — report vehicle or vessel licensing fraud.

**Address changes** — notify us if you have moved or changed your mailing address.

**Business closures** — notify us if you have closed or sold all or part of your business. If you've sold your business, tell us who you sold the business to and whether you'll continue to do business under your UBI/tax registration number.

**Master Applications** — request a new Master Application if you're changing your business structure (legal entity), changing or adding a trade name, opening a new location, reopening a closed business, divorcing and your spouse is no longer responsible for the business, changing your principal product or service and a license from another agency is required, or transferring the majority of a corporation's stock to different individuals.

**Copies of rules, laws, or other departmental publications** — request a rule, law, or other publication. An order form listing the Department's fact sheets and brochures is available via *Fast Fax*, code 501#.

**Proposed rules** — leave informal comments on proposed rule changes or ask to be placed on a mailing list to receive notice of future proposed rule-making actions.

**Delinquent notices/no tax returns** — clear the delinquency if you have received a delinquent notice and you have no business to report.

**Duplicate tax returns** — request a new tax return be faxed or mailed if you've misplaced your tax return. Please have your UBI/tax registration number ready when calling.

**Tax Express** — listen to prerecorded tax information by calling 1-800-334-8969. To listen to the topic of your choice, enter the three-digit code. To receive a list of topics and codes, call 1-800-647-7706 and leave a message with the automated voice attendant.



**Revenue's web site** — see what's new on our web site: <http://dor.wa.gov>



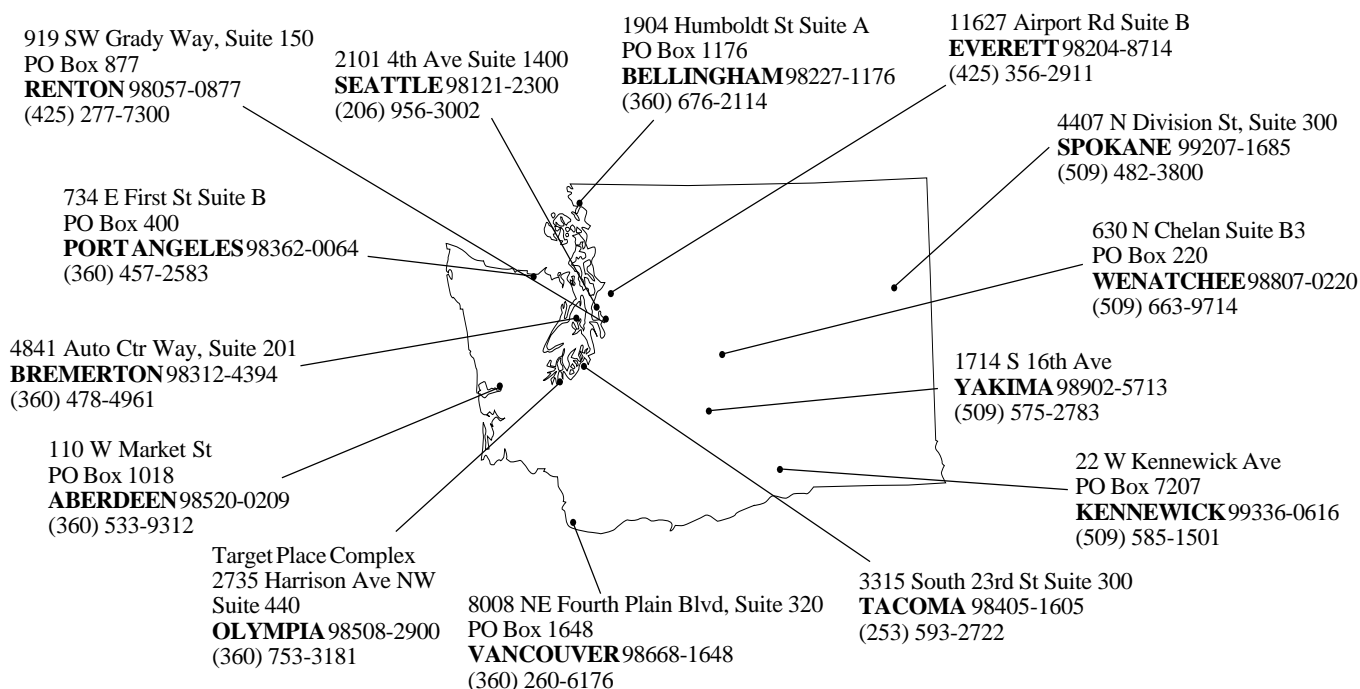
*Serving the People of Washington*



<http://dor.wa.gov>

## DEPARTMENT OF REVENUE FIELD OFFICE LOCATIONS

1-800-647-7706



To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 753-3217. Teletype (TTY) users, please call 1-800-451-7985.



Printed on recycled paper

Prepared by Taxpayer Services Division